FINANCE SECRETARIAT

NOTIFICATION.

Bangalore, dated 9th August 1971.

G. S. R 274 —The draft of the following rules, further to amend the Mysore Sales Tax Rules, 1957, which the Government of Mysore proposes to make in exercise of the powers conferred by section 28 of the Mysore Sales Tax Act 1957 (Mysore Act 25 of 1957) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 23rd September 1971.

Any objection or suggestion which may be received from any person with respect to the said draft by the State Government before the date specified above will be considered by the Government. Objections or suggestions may be addressed to the Secretary to Government, Finance Department, Post Bag No. 342, 'Vidhana Soudha', Bangalore-1.

DRAFT RULES

1. Title and commencement.— (1) These rules may be called the Mysore Sales Tax (.....Amendment) Rules 1971

(2) They shall come into force at once.

2. Amendment of rule 6 .—In rule 6 of the Mysore Sales Tax Rules, 1957 in sub-rule (4), for clause (f) the following clauses shall be substituted, namely:

" (f) all amounts falling under the head 'freight', when specified and charged for by the dealer separately without including such amounts in the price of the goods sold ;

(ff) all amounts falling under the head 'charges for packing materials and cost of labour'—

(i) in respect of goods liable to tax at the hands of the assessee, when charged for by the dealer separately without including such amounts in the price of the goods sold ; and

(ii) in respect of goods not liable to tax at the hands of the assessee, whether or not such amounts are specified and charged for by the dealer separately."

[No. FD 144 CSL 71.]

By Order and in the name of the President of India,

152 SYED GUIAM KHAJA, *Under Secretary.*